

EXHIBIT “74”

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

S261 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR CHRYSLER PLYMOUTH JEEP/				DEBBIE				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
go to NY and do the year end								
83	Randall Franzen			5.50		1,375.00		
BUSTAX	Year End Tax Work			21.40		4,072.00		
05/31/12	05/11/12	5 90 DAVID KUMOR	136 100	2.50		250.00	940199	B H T:
		UPDATING TRAIL BALANCE						
05/31/12	05/15/12	5 90 DAVID KUMOR	136 100	1.30		130.00	940956	B H T:
		UPDATING TRAIL BALANCE						
05/31/12	05/16/12	5 90 DAVID KUMOR	136 100	1.80		180.00	940960	B H T:
		UPDATING TAX CODE REPORT						
136	DAVID KUMOR			5.60		560.00		
BUSTAX	Trial Balance Data Inpu			5.60		560.00		
06/30/12	06/15/12	5 97 Brett Bausinger	124 100	1.90		190.00	945293	B H T:
06/30/12	06/19/12	5 97 Brett Bausinger	124 100	1.00		100.00	945955	B H T:
124	Brett Bausinger			2.90		290.00		
BUSTAX	Math/Proof Report/Retur			2.90		290.00		
05/31/12	05/03/12	5 99 DAVID KUMOR	136 100	1.20		120.00	939510	B H T:
		UNICAP CALCULATIONS						
136	DAVID KUMOR			1.20		120.00		
BUSTAX	Report Typing			1.20		120.00		
06/30/12	06/01/12	6 20 Brett Bausinger	124 100	5.00		500.00	943279	B H T:
		write up of report on service						
124	Brett Bausinger			5.00		500.00		
INTSER	Service Dept Analysis			5.00		500.00		
05/31/12	05/22/12	6 84 Betteann Norris	63 75	0.50		37.50	941826	B H T:
		typed letter 1st draft and emailed to RF and RK, made changes						
63	Betteann Norris			0.50		37.50		
INTSER	Letters to Client, Prep			0.50		37.50		
06/30/12	06/04/12	8 32 MEGAN WAGNER	134 100	0.80		80.00	943816	B H T:
		census						
134	MEGAN WAGNER			0.80		80.00		
Other Special Projects (detail)				0.80		80.00		
06/30/12	05/31/12	8 34 ROBERT KIRKHOPE	118 150	7.00		1,050.00	942711	B H T:
		INTERIM VISIT						

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2/13/23 LM.

VOYNOW 024491

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/			* *		
118 ROBERT KIRKHOPE			7.00	1,050.00	
Internal Control Review			7.00	1,050.00	
* * TOTAL FEES			71.60	10,997.00	

* * DEBITS & CREDITS *

01/31/11 01/31/11 99 3	-1,000.00	873880	ON HOLD
02/28/11 02/28/11 99 3	-1,000.00	874099	ON HOLD
03/31/11 03/31/11 99 3	-1,000.00	878439	ON HOLD
04/30/11 04/30/11 99 3	-1,000.00	883712	ON HOLD
05/31/11 05/31/11 99 3	-1,000.00	889342	ON HOLD
06/30/11 06/30/11 99 3	-1,000.00	892672	ON HOLD
07/31/11 07/31/11 99 3	-1,000.00	898294	ON HOLD
08/31/11 08/31/11 99 3	-1,000.00	903590	ON HOLD
09/30/11 09/30/11 99 3	-1,000.00	905803	ON HOLD
10/31/11 10/31/11 99 3	-1,000.00	910637	B H T:
11/30/11 11/30/11 99 3	-1,000.00	914708	B H T:
12/31/11 12/31/11 99 3	-1,000.00	917947	B H T:
01/31/12 01/31/12 99 3	-1,000.00	922566	B H T:
02/29/12 02/29/12 99 3	-1,000.00	925043	B H T:
02/29/12 02/29/12 99 3	-5,750.00	928033	B H T:
03/31/12 03/31/12 99 3	-1,000.00	929011	B H T:
04/30/12 04/30/12 99 3	-1,000.00	934168	B H T:
05/31/12 05/31/12 99 3	-1,000.00	938948	B H T:
06/30/12 06/30/12 99 3	-1,000.00	942399	B H T:
07/31/12 07/31/12 99 3	-1,000.00	951121	B H T:
08/31/12 08/31/12 99 3	-1,000.00	951671	B H T:
09/30/12 09/30/12 99 3	-1,000.00	953629	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS			ON HOLD
			-26,750.00 (0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
10,997.00	0.00	10,997.00	0.00	10,997.00	-26,750.00	-15,753.00

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
06/30/13	05/29/13	5 92	David Kaplan	92	240	1.50 360.00 992689 B H T:
		92	David Kaplan			1.50 360.00
		BUSTAX	Staff Supervision			1.50 360.00
01/31/13	01/15/13	5 93	Kenneth Mann eng letter review	48	250	0.20 50.00 982472 B H T:
		48	Kenneth Mann			0.20 50.00
		BUSTAX	Partner Review			0.20 50.00
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.70 84.00 993699 B H T:
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.20 24.00 993702 B H T:
06/30/13	06/24/13	5 95	Brett Bausinger	124	120	1.50 180.00 997478 B H T:
		124	Brett Bausinger			2.40 288.00
		BUSTAX	Clear Review Comments			2.40 288.00
07/31/13	07/09/13	5 97	VINCENT BUCOLO	135	100	1.00 100.00 998513 B H T:
		135	VINCENT BUCOLO			1.00 100.00
		BUSTAX	Math/Proof Report/Retur			1.00 100.00
06/30/13	06/06/13	5 99	DAVID KUMOR	136	100	0.70 70.00 993813 B H T:
		MAKING ESTIMATES FOR ALL STARS				
07/31/13	07/26/13	5 99	DAVID KUMOR	136	100	0.20 20.00 1092 B H T:
		SETTING UP FOR E FILE				
08/31/13	08/02/13	5 99	DAVID KUMOR	136	100	0.70 70.00 1819 B H T:
09/30/13	09/04/13	5 99	DAVID KUMOR	136	100	0.30 30.00 6201 B H T:
		HELPING MIKE WITH SCANNING TAX RETURN				
		ESTIMATED PAYMENTS				
		136	DAVID KUMOR			1.90 190.00
		BUSTAX	Report Typing			1.90 190.00
07/31/13	07/24/13	6 1	ROBERT KIRKHOPE interim visit	118	170	8.00 1,360.00 2615 B H T:
		118	ROBERT KIRKHOPE			8.00 1,360.00
11/30/12	11/07/12	6 1	Bob Seibel Prepair for visit.	75	190	2.00 380.00 967134 B H T:
		75	Bob Seibel			2.00 380.00
		INTSER	Interim Visit Planning			10.00 1,740.00
06/30/13	05/29/13	6 13	Shawn McCormack	40	190	8.00 1,520.00 993717 B H T:
07/31/13	07/24/13	6 13	Shawn McCormack	40	190	7.00 1,330.00 2109 B H T:

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Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
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v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN								
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
07/31/13	07/25/13	6 13	Shawn McCormack	40	190	7.00	1,330.00	2110 B H T:
		40	Shawn McCormack			22.00	4,180.00	
07/31/13	07/25/13	6 13	Randall Franzen	83	250	8.00	2,000.00	1992 B H T:
			go to NY and do an interim visit meet with Mike					
			John Steve and SR					
		83	Randall Franzen			8.00	2,000.00	
			INTSER Rev. Ledger & Schedules			30.00	6,180.00	
06/30/13	05/29/13	6 20	VINCENT BUCOLO	135	100	11.00	1,100.00	992869 B H T:
		135	VINCENT BUCOLO			11.00	1,100.00	
07/31/13	07/24/13	6 20	DAVID KUMOR SERVICE	136	100	8.20	820.00	1084 B H T:
07/31/13	07/25/13	6 20	DAVID KUMOR SERVICE!!	136	100	10.50	1,050.00	1085 B H T:
		136	DAVID KUMOR			18.70	1,870.00	
07/31/13	07/24/13	6 20	MIKE CORRIGAN	138	75	7.00	525.00	429 B H T:
			Business Trip to Queens, NY visiting clients of					
			Hyundai, Toyota, Nissan, Subaru checking					
			Inventory Services and open					
			RO's, and closing out the Register then reporting					
			our services.					
08/31/13	08/05/13	6 20	MIKE CORRIGAN	138	75	1.00	75.00	4238 B H T:
			STAR Toyota and Nissan Service/Parts Report					
			letter editing the mistakes Dave wrote down and					
			evaluating the letter.					
		138	MIKE CORRIGAN			8.00	600.00	
			INTSER Service Dept Analysis			37.70	3,570.00	
07/31/13	07/26/13	6 39	MIKE CORRIGAN	138	75	2.00	150.00	433 B H T:
			Made a excel document for STAR Autodealerships					
			with the Inventory total and open/close date.					
		138	MIKE CORRIGAN			2.00	150.00	
			INTSER Other Services USE MEMO			2.00	150.00	
05/31/13	05/20/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	992066 B H T:
		135	VINCENT BUCOLO			10.00	1,000.00	
			INTSER Income Tax Project & Ex			10.00	1,000.00	
11/30/12	11/13/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966771 B H T:
11/30/12	11/14/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966772 B H T:
11/30/12	11/15/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966773 B H T:

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DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
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v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
06/30/12	06/07/12	6 10	MEGAN WAGNER	134	100	0.50 50.00 943834 B H T:
			CASH INTERIM - ALL STORES			
			134 MEGAN WAGNER		0.50	50.00
			INTSER Bank Reconciliation Rev		0.50	50.00
06/30/12	05/31/12	6 13	Shawn McCormack	40	190	7.00 1,330.00 946592 B H T:
		40	Shawn McCormack		7.00	1,330.00
09/30/12	08/29/12	6 13	Randall Franzen	83	250	3.00 750.00 955675 B H T:
			go over interim adn meet with John Mike and SR			
		83	Randall Franzen		3.00	750.00
			INTSER Rev. Ledger & Schedules		10.00	2,080.00
06/30/12	05/31/12	6 20	Brett Bausinger	124	100	8.00 800.00 943278 B H T:
		124	Brett Bausinger		8.00	800.00
09/30/12	08/28/12	6 20	DAVID KUMOR	136	100	11.00 1,100.00 955309 B H T:
			SERVICE DEPARTMENT			
		136	DAVID KUMOR		11.00	1,100.00
			INTSER Service Dept Analysis		19.00	1,900.00
09/30/12	08/29/12	6 22	DAVID KUMOR	136	100	8.00 800.00 955310 B H T:
			PARTS DEPARTMENT			
		136	DAVID KUMOR		8.00	800.00
			INTSER Parts Dept Analysis		8.00	800.00
06/30/12	05/31/12	6 60	DAVID KUMOR	136	100	9.00 900.00 943288 B H T:
			SERVICE DEPARTMENT			
		136	DAVID KUMOR		9.00	900.00
			INTSER Income Tax Project & Ex		9.00	900.00
01/31/12	01/11/12	6 84	DOROTHEA BURCH	132	50	0.10 5.00 923758 B H T:
			changes, eng ltr			
01/31/12	01/17/12	6 84	DOROTHEA BURCH	132	50	0.40 20.00 924317 B H T:
			print, copy, log in and mail eng ltr			
02/29/12	02/06/12	6 84	DOROTHEA BURCH	132	50	1.00 50.00 926894 B H T:
			changes, ltr, print, copy, cc, and certified to IRS			
		132	DOROTHEA BURCH		1.50	75.00
			INTSER Letters to Client, Prep		1.50	75.00

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./					VIVIAN			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
04/30/11	04/11/11	5 69	Randall Franzen	83 250	1.20	300.00	886271	B H T: E
					calls to SR to go over taxes and why there are			
06/30/11	06/13/11	5 69	Randall Franzen	83 250	1.00	250.00	898647	B H T: E
					estension and try to gert info on trust and estate			
07/31/11	06/29/11	5 69	Randall Franzen	83 250	1.50	375.00	898718	B H T: 401K
					go over 5500 info			
		83	Randall Franzen			30.70		7,675.00
			BUSTAX Year End Tax Work			83.10		16,297.00
06/30/11	06/10/11	5 82	David Kaplan	92 240	0.20	48.00	893690	B H T: 401K
			Look at form 5500 SF.					
		92	David Kaplan			0.20		48.00
			BUSTAX Client Assist UNBUDGETE			0.20		48.00
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12 80	1.50	120.00	877071	B H T:
		12	PATRICK J. CATALINE			1.50		120.00
			BUSTAX Trial Balance Data Inpu			1.50		120.00
09/30/11	08/29/11	5 97	JOHN BRESLIN	129 80	1.20	96.00	905980	B H T:
		129	JOHN BRESLIN			1.20		96.00
			BUSTAX Math/Proof Report/Retur			1.20		96.00
09/30/11	08/30/11	6 1	ROBERT KIRKHOPE	118 150	7.00	1,050.00	906700	B H T: I
			STAR INTERIM VISIT					
		118	ROBERT KIRKHOPE			7.00		1,050.00
05/31/11	05/23/11	6 1	Bob Seibel	75 190	2.00	380.00	893083	B H T: I
		75	Bob Seibel			2.00		380.00
			INTSER Interim Visit Planning			9.00		1,430.00
10/31/10	10/27/10	6 12	Shawn McCormack	40 190	7.00	1,330.00	864437	ON HOLD F
		40	Shawn McCormack			7.00		1,330.00
			INTSER Factory Fin. St. Review			7.00		1,330.00
09/30/11	08/30/11	6 13	PATRICK J. CATALINE	12 80	9.00	720.00	906713	B H T: I
		12	PATRICK J. CATALINE			9.00		720.00
05/31/11	05/24/11	6 13	Shawn McCormack	40 190	7.00	1,330.00	897169	B H T: I

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./				VIVIAN				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
40	Shawn McCormack			7.00		1,330.00		
10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864697 ON HOLD
		Go to NY for a visit						
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869048 ON HOLD
		letter						
05/31/11	05/23/11	6 13	Randall Franzen	83	250	2.00	500.00	893306 B H T:
		get readt for visit						
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893301 B H T:
		go to ny and do imterim visit						
05/31/11	05/27/11	6 13	Randall Franzen	83	250	1.50	375.00	893312 B H T:
		calls with vivian and lawyer						
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898600 B H T:
		work on the letter						
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898613 B H T:
		go over letters						
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907583 B H T:
		go to NY and do an interim visit						
83	Randall Franzen			21.50		5,375.00		
		INTSER Rev. Ledger & Schedules				37.50	7,425.00	
10/31/10	10/27/10	6 20	PATRICK J. CATALINE	12	80	7.00	560.00	863545 ON HOLD
		12 PATRICK J. CATALINE				7.00	560.00	
05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.50	360.00	892808 B H T:
		129 JOHN BRESLIN				4.50	360.00	
		INTSER Service Dept Analysis				11.50	920.00	
10/31/10	10/26/10	6 39	RAFAEL VARGAS	127	110	4.50	495.00	863559 ON HOLD
		Federal and State Tax Research in how to start a						
		Private Foundation.						
		127 RAFAEL VARGAS				4.50	495.00	
		INTSER Other Services USE MEMO				4.50	495.00	
12/31/10	12/07/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869566 ON HOLD
12/31/10	12/08/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869567 ON HOLD
12/31/10	12/09/10	6 68	Shawn McCormack	40	190	2.50	475.00	869568 ON HOLD
12/31/10	12/13/10	6 68	Shawn McCormack	40	190	1.00	190.00	869574 ON HOLD
		40 Shawn McCormack				17.50	3,325.00	
		INTSER Tax Planning				17.50	3,325.00	
11/30/10	11/08/10	6 84	PATRICK J. CATALINE	12	80	2.00	160.00	865544 ON HOLD
12/31/10	12/02/10	6 84	PATRICK J. CATALINE	12	80	1.00	80.00	867222 ON HOLD
		getting star letters toegther, editing/service						
		write up						

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DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
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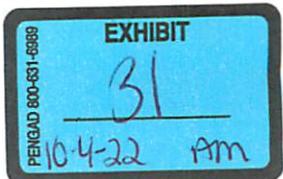
5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR NISSAN INC./ VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
07/31/13	07/25/13	6 13	Shawn McCormack	40	190	7.00 1,330.00 2110 B H T:
		40	Shawn McCormack			22.00 4,180.00
07/31/13	07/25/13	6 13	Randall Franzen	83	250	8.00 2,000.00 1992 B H T: go to NY and do an interim visit meet with Mike John Steve and SR
		83	Randall Franzen			8.00 2,000.00
		INTSER Rev. Ledger & Schedules				30.00 6,180.00
06/30/13	05/29/13	6 20	VINCENT BUCOLO	135	100	11.00 1,100.00 992869 B H T: 135 VINCENT BUCOLO
						11.00 1,100.00
07/31/13	07/24/13	6 20	DAVID KUMOR SERVICE	136	100	8.20 820.00 1084 B H T:
07/31/13	07/25/13	6 20	DAVID KUMOR SERVICE!!	136	100	10.50 1,050.00 1085 B H T: 136 DAVID KUMOR
						18.70 1,870.00
07/31/13	07/24/13	6 20	MIKE CORRIGAN	138	75	7.00 525.00 429 B H T: Business Trip to Queens, NY visiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open RO's, and closing out the Register then reporting our services.
08/31/13	08/05/13	6 20	MIKE CORRIGAN	138	75	1.00 75.00 4238 B H T: STAR Toyota and Nissan Service/Parts Report letter editing the mistakes Dave wrote down and evaluating the letter.
		138 MIKE CORRIGAN				8.00 600.00
		INTSER Service Dept Analysis				37.70 3,570.00
07/31/13	07/26/13	6 39	MIKE CORRIGAN	138	75	2.00 150.00 433 B H T: Made a excel document for STAR Autodealerships with the Inventory total and open/close date.
		138 MIKE CORRIGAN				2.00 150.00
		INTSER Other Services USE MEMO				2.00 150.00
05/31/13	05/20/13	6 60	VINCENT BUCOLO	135	100	10.00 1,000.00 992066 B H T: 135 VINCENT BUCOLO
						10.00 1,000.00
		INTSER Income Tax Project & Ex				10.00 1,000.00
11/30/12	11/13/12	6 68	Shawn McCormack	40	190	7.00 1,330.00 966771 B H T: 11/30/12 11/14/12 6 68 Shawn McCormack 40 190 7.00 1,330.00 966772 B H T: 11/30/12 11/15/12 6 68 Shawn McCormack 40 190 7.00 1,330.00 966773 B H T:

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DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024607

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR NISSAN INC./				VIVIAN				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
11/30/12	11/16/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966774 B H T:
		40	Shawn McCormack			28.00	5,320.00	
			INTSER Tax Planning			28.00	5,320.00	
11/30/12	11/13/12	6 84	DOROTHEA BURCH	132	50	0.20	10.00	967160 B H T:
			fax bills to Star/per Randy					
		132	DOROTHEA BURCH			0.20	10.00	
06/30/13	05/30/13	6 84	Shawn McCormack	40	190	2.00	380.00	993719 B H T:
		40	Shawn McCormack			2.00	380.00	
01/31/13	01/08/13	6 84	Betteann Norris	63	75	0.20	15.00	971419 B H T:
			eng letter 2012					
		63	Betteann Norris			0.20	15.00	
			INTSER Letters to Client, Prep			2.40	405.00	
07/31/13	07/23/13	6 91	VINCENT BUCOLO	135	100	0.50	50.00	399 B H T:
			going over what to do at service and explaning					
			interims to mike					
		135	VINCENT BUCOLO			0.50	50.00	
			INTSER Staff Training			0.50	50.00	
08/31/13	07/30/13	6 99	VINCENT BUCOLO	135	100	0.60	60.00	1780 B H T:
			letter					
		135	VINCENT BUCOLO			0.60	60.00	
07/31/13	07/26/13	6 99	DAVID KUMOR	136	100	2.10	210.00	1086 B H T:
			TPYING UP SERVICE LETTER					
08/31/13	07/29/13	6 99	DAVID KUMOR	136	100	1.70	170.00	1796 B H T:
			MORE LETTER STUFF!					
08/31/13	08/01/13	6 99	DAVID KUMOR	136	100	0.30	30.00	1812 B H T:
			GOING OVER SERVICE LETTER WITH MIKE					
08/31/13	08/02/13	6 99	DAVID KUMOR	136	100	2.60	260.00	1814 B H T:
			REVIEWING MIKES LETTER					
			ADDING IN PENDING AMOUNTS					
08/31/13	08/06/13	6 99	DAVID KUMOR	136	100	0.30	30.00	3261 B H T:
			GOING OVER MIKE CHANGES					
		136	DAVID KUMOR			7.00	700.00	
07/31/13	07/26/13	6 99	MIKE CORRIGAN	138	75	4.00	300.00	431 B H T:
			Typed up a service report on the services David					
			and I did in Queens, NY for STAR. Included in the					
			document was Parts					
			and Services and Register for Chrysler, Hyundai,					
			Dodge, Toyota, Subaru.					

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DWIP SORT ON CLIENT ID

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Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/13	07/25/13	6 13 Bob Seibel Interim visit.		75	190	7.00	1,330.00	520	B H T:
		75 Bob Seibel				7.00	1,330.00		
06/30/13	05/29/13	6 13 Randall Franzen go to NY and do interim visit		83	250	2.00	500.00	995690	B H T:
07/31/13	07/24/13	6 13 Randall Franzen go to NY and do an interim visit		83	250	8.00	2,000.00	1991	B H T:
		83 Randall Franzen				10.00	2,500.00		
		INTSER Rev. Ledger & Schedules				17.00	3,830.00		
05/31/13	05/20/13	6 20 DAVID KUMOR STAR SERVICE AND PARTS		136	100	10.00	1,000.00	991763	B H T:
		136 DAVID KUMOR				10.00	1,000.00		
07/31/13	07/25/13	6 20 MIKE CORRIGAN Business Trip to Queens, NY visiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open RO's, and closing out the register then Reporting our services		138	75	7.00	525.00	430	B H T:
08/31/13	07/31/13	6 20 MIKE CORRIGAN Finished the Service and Parts Report for STAR Nissan, Toyota, Chrysler, Hyundai, and Subaru.		138	75	1.50	112.50	1827	B H T:
08/31/13	08/01/13	6 20 MIKE CORRIGAN Needed an Pending Inventory total from Nissan and Toyota from each grouped customer to add to the service and parts report.		138	75	1.00	75.00	1830	B H T:
08/31/13	08/01/13	6 20 MIKE CORRIGAN Made the last minute corrections to the STAR service and parts report, and then dropped it off to Dave Kumor.		138	75	2.00	150.00	1828	B H T:
08/31/13	08/02/13	6 20 MIKE CORRIGAN STAR TOYOYA/NISSAN editing service/parts report from the corrections Dave gave me.		138	75	1.50	112.50	1831	B H T:
		138 MIKE CORRIGAN				13.00	975.00		
		INTSER Service Dept Analysis				23.00	1,975.00		
08/31/13	08/02/13	6 39 MIKE CORRIGAN Scanned STAR, Koufakis Realty, STAR Auto Body, etc. from years 2010, 2011, and 2012 to DOT for the client Michael Koufakis.		138	75	2.00	150.00	1834	B H T:
08/31/13	08/05/13	6 39 MIKE CORRIGAN Finished Scanning Tax Reports for Michael Koufackis.		138	75	1.00	75.00	4237	B H T:
08/31/13	08/08/13	6 39 MIKE CORRIGAN		138	75	1.00	75.00	4234	B H T:

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DWIP SORT ON CLIENT ID

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	VIVIAN HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
10/31/10	10/27/10	6 13	Randall Franzen	83 250	4.00	1,000.00	864698	ON HOLD
			Go to NY for a visit					I
12/31/10	12/01/10	6 13	Randall Franzen	83 250	3.00	750.00	869049	ON HOLD
			letter					I
05/31/11	05/24/11	6 13	Randall Franzen	83 250	4.00	1,000.00	893302	B H T:
			go to ny and do imterim visit					
05/31/11	05/25/11	6 13	Randall Franzen	83 250	1.00	250.00	893305	B H T:
			calls to Vivian to go over interim visit info and					
06/30/11	06/03/11	6 13	Randall Franzen	83 250	1.00	250.00	898574	B H T:
			what to do with the rec					I
06/30/11	06/06/11	6 13	Randall Franzen	83 250	1.00	250.00	898601	B H T:
			look at letter					I
06/30/11	06/07/11	6 13	Randall Franzen	83 250	2.00	500.00	898614	B H T:
			work on the letter					
09/30/11	08/30/11	6 13	Randall Franzen	83 250	4.00	1,000.00	907584	B H T:
			go over letters					
			go to NY and do an interim visit					
		83	Randall Franzen			20.00		5,000.00
		INTSER Rev. Ledger & Schedules				50.00		9,710.00
05/31/11	05/26/11	6 20	PATRICK J. CATALINE	12 80	3.00	240.00	893298	B H T:
			letter					I
		12	PATRICK J. CATALINE			3.00		240.00
05/31/11	05/24/11	6 20	JOHN BRESLIN	129 80	4.00	320.00	892809	B H T:
			129 JOHN BRESLIN			4.00		I
		INTSER Service Dept Analysis				7.00		560.00
05/31/11	05/27/11	6 22	JOHN BRESLIN	129 80	1.80	144.00	892816	B H T:
			letter					I
		129	JOHN BRESLIN			1.80		144.00
		INTSER Parts Dept Analysis				1.80		144.00
11/30/10	11/08/10	6 84	DAVE LOMBARDO	130 90	0.60	54.00	865155	ON HOLD
			INTERIM LTTR					I
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130 90	1.00	90.00	866733	ON HOLD
			INTERIM LTTR					
		130	DAVE LOMBARDO			1.60		144.00
12/31/10	12/02/10	6 84	Bob Seibel	75 190	3.00	570.00	867245	ON HOLD
			Interim letter.					I
12/31/10	12/03/10	6 84	Bob Seibel	75 190	1.00	190.00	867251	ON HOLD
			Interim letter.					
06/30/11	06/03/11	6 84	Bob Seibel	75 190	2.00	380.00	893165	B H T:
06/30/11	06/06/11	6 84	Bob Seibel	75 190	0.50	95.00	897621	B H T:
06/30/11	06/07/11	6 84	Bob Seibel	75 190	1.00	190.00	897620	B H T:

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

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Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/10 02/11/10 5 69 Randall Franzen go to dealership and do the year end 83 250 1.00 250.00 836213 B H T:
call about Lifo for Hyundai
02/28/10 02/19/10 5 69 Randall Franzen calls from Debbie to go over year end entries 83 250 1.50 375.00 836226 B H T:
that she said was not correct and had ot look for
the papers to go over
her question

83	Randall Franzen		6.50	1,625.00
BUSTAX Year End Tax Work			39.10	5,903.00
01/31/10	01/27/10	5 90 PATRICK J. CATALINE	12 80 0.30	24.00 824751 B H T:
creating star hyundai on csa				
01/31/10	01/28/10	5 90 PATRICK J. CATALINE	12 80 3.00	240.00 824748 B H T:
creating and entering trial balance				
12	PATRICK J. CATALINE		3.30	264.00
BUSTAX Trial Balance Data Inpu			3.30	264.00
01/31/10	01/22/10	5 93 Kenneth Mann	48 250 0.20	50.00 826839 B H T:
48	Kenneth Mann		0.20	50.00
BUSTAX Partner Review			0.20	50.00
08/31/10	08/17/10	5 97 JOHN BRESLIN	129 80 1.60	128.00 853382 B H T:
08/31/10	08/18/10	5 97 JOHN BRESLIN	129 80 1.00	80.00 853384 B H T:
129	JOHN BRESLIN		2.60	208.00
BUSTAX Math/Proof Report/Retur			2.60	208.00
02/28/10	02/27/10	6 39 RAFAEL VARGAS	127 110 0.30	33.00 828339 B H T:
Roll over and prepare the Federal, NYS and NYC				
extension for 2009.				
127	RAFAEL VARGAS		0.30	33.00
INTSER Other Services USE MEMO			0.30	33.00
01/31/10	01/22/10	90 16 ELISA BRABAZON	11 30 0.20	6.00 824541 B H T:
IT 204				
11	ELISA BRABAZON		0.20	6.00
VB-F-Extension Processing			0.20	6.00
02/28/10	02/02/10	90 36 ANNEMARIE DISCHINGER	119 30 0.30	9.00 825408 B H T:
typed letter				
119	ANNEMARIE DISCHINGER		0.30	9.00
VB-F-Type/Copy Internal Doc.			0.30	9.00

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5273 /

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CLI TrakTime

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DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, May 26, 2013
No Sorting Specified

Date	Action	Client & Project ID + Name	Work /Expense	Hours	Expense
05/20/2013	BTIME	5267 / - STAR TOYOTA/ STAR SERVICE AND PARTS	06-20 INTSER Service Dept Analysis	10.00	

Tuesday, May 28, 2013 09:18:16 AM

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DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

CLI TrakTime

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DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, July 27, 2014
No Sorting Specified

<u>Date</u>	<u>Action</u>	<u>Client & Project / Work / Comment</u>	<u>Hours</u>	<u>Expense</u>
7/23/2014	BTIME	5266 / - STAR NISSAN INC./ 06-20 INTSER Service Dept Analysis FUN TRIP!!	8.00	
7/24/2014	BTIME	5266 / - STAR NISSAN INC./ 06-20 INTSER Service Dept Analysis FUN TRIP	10.00	
Monday, July 28, 2014	09:42:01 AM	Page 1	DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP	

CLI TrakTime

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DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, July 27, 2014
No Sorting Specified

<u>Date</u>	<u>Action</u>	<u>Client & Project / Work / Comment</u>	<u>Hours</u>	<u>Expense</u>
7/25/2014	BTIME	5260 / - STAR AUTO SALES OF QUEENS/STAR AUTO SALES OF QUEENS, LLC 06-99 INTSER Report Typing TYPING LETTER	1.80	
7/24/2014	BEXP	5266 / - STAR NISSAN INC./ 10-03 SUPPER MONEY 6167 DINNER	\$6.98	
Monday, July 28, 2014	09:42:01 AM	Page 2	Report Total:	

Report Total: 37.40 \$6.98
DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

CLI TrakTime

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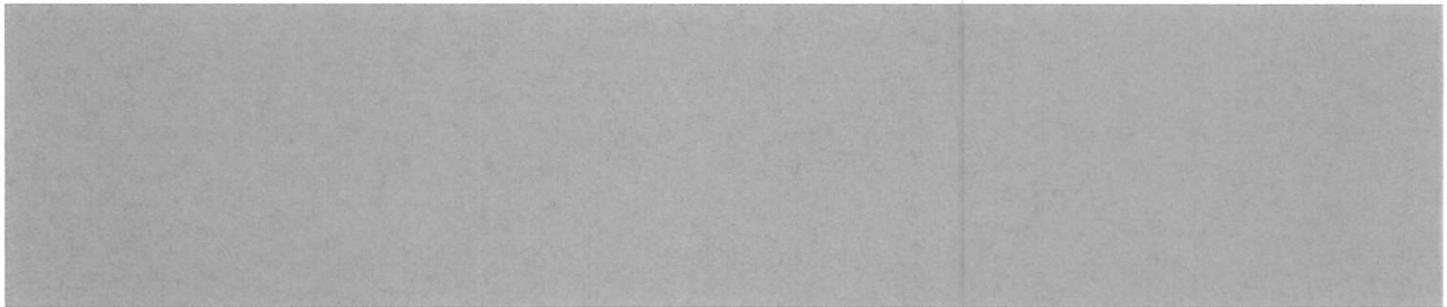
DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, August 3, 2014
No Sorting Specified

<u>Date</u>	<u>Action</u>	<u>Client & Project / Work / Comment</u>	<u>Hours</u>	<u>Expense</u>
7/28/2014	BTIME	5266 / - STAR NISSAN INC./ 06-99 INTSER Report Typing TYPING LETTER	4.00	



7/28/2014	BTIME	5273 / - STAR HYUNDAI LLC/STAR HYUNDAI LLC 06-99 INTSER Report Typing TYPING LETTER	1.30
7/29/2014	BTIME	5273 / - STAR HYUNDAI LLC/STAR HYUNDAI LLC 06-99 INTSER Report Typing UPDATING LETTER	1.40
7/29/2014	NBTIME	9144 /0 - VB-P-OFFICE ORGANIZ.& CLE/ 91-44 VB-P-Office Organize/Clean**** FUN TIME IN THE STORAGE UNIT!!	2.50
7/29/2014	BTIME	5260 / - STAR AUTO SALES OF QUEENS/STAR AUTO SALES OF QUEENS, LLC 06-99 INTSER Report Typing UPDATING LETTER	0.20
7/29/2014	BTIME	5267 / - STAR TOYOTA/ 05-61 BUSTAX Federal Tax Return Prep POSTING ADJUSTING ENTRIES STARTING RETURN YEAHHHHHHH MIKE DID THIS RETURN WITH POSTING THINGS IN THE YELLOW!!!	3.10



Monday, August 04, 2014 09:00:43 AM

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DAVID KUMOR - Voynow, Bayard, Whyte and
Company, LLP

CLI TrakTime

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DAVID KUMOR - Voynow, Bayard, Whyte and Company, LLP

Final Timesheet Report for previously unsubmitted periods up to and including Sunday, August 3, 2014
No Sorting Specified

<u>Date</u>	<u>Action</u>	<u>Client & Project / Work / Comment</u>	<u>Hours</u>	<u>Expense</u>
7/31/2014	BTIME	5273 / - STAR HYUNDAI LLC/STAR HYUNDAI LLC 06-99 INTSER Report Typing GOING OVER LETTER	0.60	
7/31/2014	BTIME	5260 / - STAR AUTO SALES OF QUEENS/STAR AUTO SALES OF QUEENS, LLC 06-99 INTSER Report Typing GOING OVER LETTER	0.70	
7/31/2014	BTIME	5266 / - STAR NISSAN INC./ 06-99 INTSER Report Typing GOING OVER LETTER	1.60	



Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS v.7.00

5261 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR CHRYSLER PLYMOUTH JEEP/					DEBBIE			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
POSTING ADJUSTING ENTRIES								
05/31/14	05/15/14	5 90 DAVID KUMOR		136 110	0.60	66.00	41368	B H T:
ADJUSTING ENTRIES								
		136 DAVID KUMOR			4.50	495.00		
02/28/14	01/30/14	5 90 MIKE CORRIGAN		138 75	4.00	300.00	23753	B H T:
		Entering Trial Balance and creating tax file folder						
02/28/14	02/03/14	5 90 MIKE CORRIGAN		138 80	1.00	80.00	24785	B H T:
		Entered Trial Balance, made the neccessary adjustments						
02/28/14	02/04/14	5 90 MIKE CORRIGAN		138 80	0.30	24.00	24788	B H T:
		Made corrections to trial balance						
		138 MIKE CORRIGAN			5.30	404.00		
		BUSTAX Trial Balance Data Inpu						
06/30/14	06/02/14	5 97 VINCENT BUCOLO		135 110	0.30	33.00	42873	B H T:
		with kumor finding error why book inc wont tie						
		135 VINCENT BUCOLO			0.30	33.00		
08/31/14	07/29/14	5 97 TIMOFEY S. KRAVETS		142 100	1.50	150.00	51269	B H T:
		142 TIMOFEY S. KRAVETS						
		BUSTAX Math/Proof Report/Retur						
08/31/14	08/27/14	5 99 DAVID KUMOR		136 125	0.50	62.50	53475	B H T:
		SETTING UP FOR E FILE						
		136 DAVID KUMOR			0.50	62.50		
		BUSTAX Report Typing						
07/31/14	07/07/14	6 1 ROBERT KIRKHOPE		118 180	7.00	1,260.00	52904	B H T:
		star ;letters						
07/31/14	07/08/14	6 1 ROBERT KIRKHOPE		118 180	3.00	540.00	52905	B H T:
		star letters						
07/31/14	07/23/14	6 1 ROBERT KIRKHOPE		118 180	7.00	1,260.00	52928	B H T:
		interim						
07/31/14	07/24/14	6 1 ROBERT KIRKHOPE		118 180	7.00	1,260.00	52927	B H T:
		interim						
		118 ROBERT KIRKHOPE			24.00	4,320.00		
07/31/14	07/22/14	6 1 VINCENT BUCOLO		135 125	0.20	25.00	51079	B H T:
		getting stuff ready for						
		135 VINCENT BUCOLO			0.20	25.00		
		INTSER Interim Visit Planning						
					24.20	4,345.00		

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID

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Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

Prepair for visit.

75	Bob Seibel		1.00	210.00		
INTSER Interim Visit Planning				1.00	210.00	
06/30/15	06/10/15	6 13	Bob Seibel Interim Visit.	75 210	9.00	1,890.00 93286 B H T: I
06/30/15	06/11/15	6 13	Bob Seibel Interim Visit.	75 210	9.00	1,890.00 93287 B H T: I
				18.00	3,780.00	
06/30/15	06/10/15	6 13	Randall Franzen drive to Star for an interim visit	83 275	3.00	825.00 93826 B H T: I
06/30/15	06/11/15	6 13	Randall Franzen go to star for an interim visit	83 275	4.00	1,100.00 93828 B H T: I
06/30/15	06/12/15	6 13	Randall Franzen go over all the cost seg info again with Julio and what we can get for a write down	83 275	1.50	412.50 93821 B H T: TPR
				8.50	2,337.50	
INTSER Rev. Ledger & Schedules				26.50	6,117.50	
06/30/15	06/11/15	6 20	TIMOFEY S. KRAVETS interim	142 120	5.00	600.00 91723 B H T:
142 TIMOFEY S. KRAVETS				5.00	600.00	
INTSER Service Dept Analysis				5.00	600.00	
09/30/15	09/10/15	8 32	Kenneth Mann review 3115's	48 275	0.40	110.00 103039 B H T: TPR
48 Kenneth Mann				0.40	110.00	
02/28/15	02/18/15	8 32	Randall Franzen go over the ADP compliance ifof for Mike	83 275	0.50	137.50 77152 B H T:
03/31/15	02/27/15	8 32	Randall Franzen calls from Tony to go over the ACA act and write emails to Mike to go over the situation and the penalty	83 275	1.20	330.00 77197 B H T:
83 Randall Franzen				1.70	467.50	
Other Special Projects(detail)				2.10	577.50	
* * TOTAL FEES				165.80	34,889.00	

* * CHARGEABLE EXPENSES * *

11/30/14 11/26/14 1 1 Randall Franzen 83 335.00 66943 B H T:

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5267 / PAGE: 80

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR TOYOTA/ VIVIAN 718-279-1800

* * * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	111.60	22,022.50	22,022.50
INTERIM SERVICES	65.10	11,460.00	33,482.50
PERSONAL TAX RETURN SERVICES	2.00	500.00	33,982.50
SPECIAL PROJECTS-MUST USE MEMO	31.20	7,725.00	41,707.50
SYSTEM GENERATED FEES	0.00	-38,015.00	3,692.50
** TOTAL	209.90	3,692.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-38,015.00	-38,015.00
127 RAFAEL VARGAS	23.20	2,320.00	-35,695.00
132 DOROTHEA BURCH	0.50	55.00	-35,640.00
134 MEGAN WAGNER	0.20	10.00	-35,630.00
135 VINCENT BUCOLO	0.50	50.00	-35,580.00
136 DAVID KUMOR	1.00	100.00	-35,480.00
48 Kenneth Mann	10.60	1,060.00	-34,420.00
63 Betteann Norris	0.50	125.00	-34,295.00
75 Bob Seibel	0.30	22.50	-34,272.50
83 Randall Franzen	88.50	16,815.00	-17,457.50
** TOTAL	84.60	21,150.00	3,692.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	-3,275.00	-3,830.00
07/31/12	6.80	587.50	-3,242.50
08/31/12	1.50	-625.00	-3,867.50
09/30/12	50.50	7,560.00	3,692.50
** TOTAL	209.90	3,692.50	

EXHIBIT

84
11/31/12 L.R

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR TOYOTA/					VIVIAN		718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

calls from Mike to get him info emailed to him
for TMCC

12/31/10 12/01/10 5 69 Randall Franzen 83 250 1.50 375.00 869047 ON HOLD

calls from Mike K and Vivian to go over what
Steve is doing and how much money is due from
owners

12/31/10 12/08/10 5 69 Randall Franzen 83 250 7.00 1,750.00 869066 ON HOLD TP

01/31/11 01/06/11 5 69 Randall Franzen 83 250 0.40 100.00 873442 B H T:

01/31/11 01/27/11 5 69 Randall Franzen 83 250 9.00 2,250.00 874311 B H T:

01/31/11 01/28/11 5 69 Randall Franzen 83 250 2.00 500.00 874314 B H T:

01/31/11 12/28/10 5 69 Randall Franzen 83 250 0.80 200.00 870820 B H T:
call from Mike to go over rec from owners and
rent on new property FW

02/28/11 02/17/11 5 69 Randall Franzen 83 250 2.00 500.00 877647 B H T:
call from Vivian to go over a deal to see how the
salesman is paid and how R&R records the deal and
where the deal FW

02/28/11 02/22/11 5 69 Randall Franzen 83 250 4.00 1,000.00 879895 B H T:
go over Vivian companies work and get the
information pulled together

03/31/11 02/28/11 5 69 Randall Franzen 83 250 3.00 750.00 885890 B H T:
vivian work

03/31/11 03/01/11 5 69 Randall Franzen 83 250 3.00 750.00 885892 B H T:
work on Vivian info for her

03/31/11 03/02/11 5 69 Randall Franzen 83 250 1.00 250.00 885911 B H T:
go over info for year end with Vivian and get
info for Mike

03/31/11 03/07/11 5 69 Randall Franzen 83 250 0.80 200.00 885931 B H T:
call from Vivian to go over deal for Mike K again
and get ready to call Rich

03/31/11 03/09/11 5 69 Randall Franzen 83 250 1.40 350.00 885945 B H T:
calls with Vivian and go over info and calls with
Rich to go over gross profit info on the toyota
stmt

03/31/11 03/14/11 5 69 Randall Franzen 83 250 2.00 500.00 885980 B H T:
go over with Mike K HSA programs make call to Jim
B to go over these plans if they work YOIK

03/31/11 03/15/11 5 69 Randall Franzen 83 250 1.00 250.00 885993 B H T:
go over year end information

03/31/11 03/24/11 5 69 Randall Franzen 83 250 1.50 375.00 886066 B H T:
sent Vivian info via the portal

03/31/11 03/25/11 5 69 Randall Franzen 83 250 1.40 350.00 886070 B H T:
calls to David Boretz about the HSA deal and then
email Mike info YOIK

04/30/11 04/04/11 5 69 Randall Franzen 83 250 1.50 375.00 886204 B H T:
go over the status of the trust and Sr and what
to do with his income E

04/30/11 04/06/11 5 69 Randall Franzen 83 250 2.00 500.00 886193 B H T:
various calls to Mike Steve S and emails to go
over estate and trust and what we need to do E